

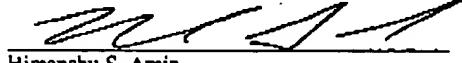
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I hereby certify that this correspondence (along with any paper referred to as being attached or enclosed) is being sent via facsimile on the date shown below to: 703-872-9319, Box AF, Assistant Commissioner for Patents, U.S. Patent and Trademark Office, Washington, D.C. 20231.

Date: 2-28-03

 Himanshu S. Amin
IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re patent application of:

Applicant(s): Jeffrey A. Shields, *et al.*

Examiner: Joannie A. Garcia

Serial No: 09/728,554

Art Unit: 2823

Filing Date: December 1, 2000

Title: DUAL SPACER PROCESS FOR NON-VOLATILE MEMORY DEVICES

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REPLY TO FINAL OFFICE ACTION DATED DECEMBER 31, 2002

Dear Sir:

Favorable reconsideration of the above-identified patent application is respectfully requested in view of the comments below.